

Miscellaneous Deferred Credits - 2001

| | Description (a) | Balance Beginning of Year (b) | Debits | | Credits (e) | Balance End of Year (f) |
|--|--|--|----------------------------|-------------------|----------------|-------------------------------|
| | | | Account Credited (c) | Amount (d) | | |
| | Unamortized Investment Tax Credit | 125,224 | 411 | 81,772 | - | 43,452 |
| | Regulatory Liability - SFAS 109 | 4,067,223 | 186 | 668,927 | - | 3,398,296 |
| | Customer Gift Certificates | 825 | 131 | 385 | 585 | 1,025 |
| | Capital Lease Obligations | 2,161,622 | 900 | 211,648 | - | 1,949,974 |
| | Regulatory Liability - M3 Decommissioning | 1,058,960 | 186 | 1,058,960 | - | - |
| | Regulatory Liability - Purchased Power Contracts | 97,342,000 | 186 | 8,562,996 | - | 88,779,004 |
| | TOTALS | 104,755,854 | | 10,584,688 | 585 | 94,171,751 |

Miscellaneous Deferred Credits - 2000

| | Description (a) | Balance Beginning of Year (b) | Debits | | Credits (e) | Balance End of Year (f) |
|--|--|--|----------------------------|------------------|------------------|-------------------------------|
| | | | Account Credited (c) | Amount (d) | | |
| | Unamortized Investment Tax Credit | 225,600 | 411 | 100,376 | - | 125,224 |
| | Regulatory Liability - SFAS 109 | 4,394,012 | 186 | 105,226 | (221,562) | 4,067,224 |
| | Customer Gift Certificates | 1,305 | 131 | 930 | 450 | 825 |
| | Capital Lease Obligations | 2,342,614 | 900 | 180,992 | - | 2,161,622 |
| | Regulatory Liability - M3 Decommissioning | 1,058,960 | 186 | - | - | 1,058,960 |
| | Regulatory Liability - Purchased Power Contracts | 106,184,000 | 186 | 8,842,000 | - | 97,342,000 |
| | TOTALS | 114,206,490 | | 9,229,524 | (221,112) | 104,755,854 |